

## NOTES TO STATEMENTS

(1) Miscellaneous unforecasted revenue includes dedicated SWCAP (\$8.9M) and Individual Support (\$ 8.9M) received by the State Operated Facilities. The estimates for FY 2022 and 2023 assume the same amounts as FY 2021.

(2) Ongoing Revenue impacts from 2021 Budget Bill are below:

		Actual FY2021	Estimated FY2022	Estimated FY2023
Section 87.	VCI tax credit Cap Increase		(3.8)	(7.5)
Section 90.	School scholarship tax credit		(1.0)	(2.0)
Section 91.	Foster Care Support tax credit		(2.0)	(2.0)
Section 95.	LIT change for local taxes paid in other states		-	3.3
Section 100.	Aviation Fuel Excise Tax Distribution		(1.8)	(1.8)
Section 108.	E-liquids tax (closed-sytem cartridges)		-	4.9
Section 119.	E-liquids tax		-	5.5
Section 125.	Alcohol tax distribution		0.7	0.7
Section 126.	Excise Fund distribution change for ATC		(1.5)	(1.5)
Section 191.	Judicial Branch Insurance deposit to GF		0.6	0.6
Section 196.	Fee elimination for license to carry handgun		(6.0)	(6.0)
		-	<b>(14.8)</b>	<b>(5.8)</b>

(3) Information on the fiscal impacts of the following legislative sessions can be found at the links below:

2019 Session - [https://www.in.gov/sba/files/AP\\_2019\\_E\\_0\\_1\\_1\\_Revenue\\_and\\_Expenditure\\_Acts.pdf](https://www.in.gov/sba/files/AP_2019_E_0_1_1_Revenue_and_Expenditure_Acts.pdf)

2020 Session - [https://www.in.gov/sba/files/AP\\_2020\\_All\\_Files.pdf](https://www.in.gov/sba/files/AP_2020_All_Files.pdf)

2021 Session - [https://www.in.gov/sba/files/AP\\_2021\\_E\\_0\\_1\\_1\\_Revenue\\_and\\_Expenditure\\_Acts.pdf](https://www.in.gov/sba/files/AP_2021_E_0_1_1_Revenue_and_Expenditure_Acts.pdf)

### 2019 Legislative Session Impacts (Outside Acts):

#### Expenditure Impacts

	Actual FY2021	Estimated FY2022	Estimated FY2023
HEA 1223 Office of Administrative Law Judges	0.3		
HEA 1115 Indiana Destination Development Corp.	-		
HEA 1001-2019 (Sec. 4) Exoneration Fund	1.5		
HEA 1001-2019 (Sec. 211) Charter Innovation Network Grants	3.6		
	<b>5.4</b>	-	-

### 2021 Legislative Session Impacts (Outside Acts):

#### Expenditure Impacts

SEA 368 juvenile justice		-	1.2
HEA 1177 Strategic plan on dementia		0.3	0.2
HEA 1405 Insurance matters		3.7	2.9
	-	<b>4.0</b>	<b>4.3</b>

#### Revenue Impacts

SEA 201 Operating while intoxicated		(0.1)	(0.1)
SEA 383 Various tax matters		(5.4)	(5.4)
SEA 384 Professional sports & convention development areas		(2.9)	(2.8)
SEA 416 Hospitals and certificates of public advantage		0.4	0.2
HEA 1009 TANF program		-	(10.2)
HEA 1055 Tribal-state compact		5.5	9.5
	-	<b>(2.5)</b>	<b>(8.8)</b>

Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided.

**NOTES TO STATEMENTS**

**(4) Augmentations:**

	Actual FY2021	Estimated FY2022	Estimated FY2023
Auditor of State - ABC Gallonage Tax Distribution	1.1		
Judges Salaries	7.2		
Prosecutors Salaries	0.6		
County Jail Holds per Section 227 of HEA 1001-2021	0.7		
	<hr/> <b>9.6</b>	-	-

**(5) Judgments and Settlements:**

Tort Claims (18740)	2.1	2.1	2.1
Tort Settlements and Judgments (18730)	6.8	6.8	6.8
	<hr/> <b>8.9</b>	<b>8.9</b>	<b>8.9</b>

**(6) Reversions (Distributions, Capital, and Reconciliations):**

Prior Year Operating Reversions	28.1	20.0	20.0
Prior Year Capital Reversions	-	-	-
HEA 1001-2021 Bond Defeasance Appropriation Reversion	7.9		
Indiana Motorsports Commission	2.0	2.0	2.0
Adjustment to Auditor	(10.6)	-	-
	<hr/> <b>27.4</b>	<b>22.0</b>	<b>22.0</b>

**(7) FYE 2021 Excess Reserves Calculation per IC 4-10-22:**

Combined Reserves	3,922.7
Less Tuition Reserve Balance	(549.5)
Net Combined Reserves	3,373.2
Less 12.5% of FY2022 GF Appropriations	(2,282.5)
Excess Reserves	<b>1,090.7</b>
if > \$50M, then:	
50% to Pension Stabilization Fund	<b>545.3</b>
50% to Automatic Taxpayer Refund	<b>545.3</b>

(8) Forecasted estimate of tax revenue received in FY 2021 that would have been received in FY 2020 if not for delaying tax filing dates to July 15.